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Executive Director

ARIZONA CORPORATION COMMISSION

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August 5, 2015

AZ CORP COMMISSION
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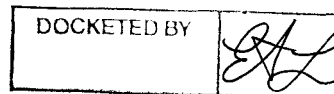
CERTIFIED MAIL

Ms. Nancy Miller
Interim Manager
Tacna Water Management Company
4743 East 30th Place
Yuma, Arizona 85365

Arizona Corporation Commission
DOCKETED

AUG 05 2015

ORIGINAL



RE: TACNA WATER MANAGEMENT COMPANY APPLICATION FOR A RATE INCREASE, DOCKET NO. W-01344A-15-0251

LETTER OF DEFICIENCY

Dear Ms. Miller:

In reference to your rate application received on July 8, 2015, this letter is to inform you that your application has not met the sufficiency requirements as outlined in Arizona Administrative Code R14-2-103.

Staff has found several deficiencies with your application which are listed on a separate attachment. The 30-day sufficiency determination period will begin anew when the company corrects the deficiencies and Docket Control receives an original and sixteen copies of the corrected pages.

You have 15 calendar days, or until August 19, 2015, to correct the deficiencies or make other arrangements with Staff to remedy your rate application. If the corrections or other arrangements are not made by the above date, Staff will request your docket number be administratively closed. Docket Control will retain one copy of the original application for Commission records. You may file an original and sixteen copies of an updated application at a later date.

The Staff person assigned to your application is Mary J. Rimback. She can be reached at (602) 542-1331, or toll free at (800) 222-7000, if you have any questions or concerns.

Sincerely,

James R. Armstrong
Chief, Financial & Regulatory Analysis Section
Utilities Division

cc: Docket Control Center (sixteen copies)
Dwight Nodes, Hearing Division
Delbert Smith, Engineering
Consumer Services
Legal Division

TACNA WATER MANAGEMENT COMPANY
DOCKET NO. W-01344A-15-0251
RATE APPLICATION FOR THE TEST YEAR ENDING
DECEMBER 31, 2014
DEFICIENCIES

Staff is unable to determine the on-going normal expenses for the Company. The current application includes many items of expense which relate to year's previous to the test year ending December 31, 2014. The application needs to provide adjustments to reflect normal test year results. The adjustments typically referred to as pro-forma adjustments will isolate prior year expenses from test year expenses incurred January 1, 2014 through December 31, 2014.

Invoices, rather than statements are needed to substantiate the expenses.